

[REDACTED]

CERTIFIED MAIL

[REDACTED]

MAY 21 1989

Dear Applicant:

We have completed our review of the application for recognition of exemption under section 501(c)(3) of the Internal Revenue Code which you filed.

The evidence submitted indicates that you were formed [REDACTED] under the laws of the State of [REDACTED] to operate a non-profit organization operated exclusively for purposes beneficial to [REDACTED]. You state that you expect to represent the rights and interests of [REDACTED] throughout the United States, to conduct and participate in educational seminars for the benefit of Association members and their families and to support legislation that protects the rights of [REDACTED] and the cause of liberty and freedom for the people of [REDACTED].

Your articles of incorporation provide for adequate distribution of your assets in the event your organization dissolves.

Your application states that you are not yet operational pending approval of tax exempt status but that your proposed activities include recruiting new members and telling the association's story to [REDACTED], sponsoring ethnic dinners and dances to bring together [REDACTED] families in local communities. You also state that you propose to schedule seminars to teach the heritage of [REDACTED] and sponsor a library for many books which illustrate [REDACTED].

You also state that you expect to support legislation that would affect [REDACTED] and seek to make human rights as issue in Ireland and America. Members will be encouraged to write to Congressmen and Senators to support legislation affecting their ethnic group.

Income to the organization is expected from dues with projected first year revenue estimated at \$[REDACTED]. The organization has contracted a professional management company to handle administrative duties for the organization such as rent, mailing, publish a newsletter for members and provide a prepaid legal plan for members benefit.

	Initiator	Reviewer	Reviewer	Reviewer	Reviewer	Reviewer	Reviewer
Code	[REDACTED]	[REDACTED]	[REDACTED]				
Surname	[REDACTED]	[REDACTED]	[REDACTED]				
Date	2-10-89	2/18/89	4/27/89				

Section 501(c)(3) of the Internal Revenue Code provides for the exemption from Federal income tax for organizations organized and operated exclusively for religious and other purposes, no part of the net earnings of which inures to the benefit of any private shareholder or individual.

Income Tax Regulations section 1.501(c)(3)-1(a)(1) provides that, to be exempt, an organization described in section 501(c)(3) must be both organized and operated exclusively for one or more of the purposes described in this section. If an organization fails to meet either the organizational test or the operational test, it is not exempt.

Regulations section 1.501(c)(3)-1(b)(1) specifies that an organization is organized exclusively for one or more exempt purposes only if its articles of incorporation limit the purposes of such organization to one or more exempt purposes.

Regulations section 1.501(c)(3)-1(c)(1) stipulates that an organization will be regarded as operated exclusively for one or more exempt purposes only if it engages primarily in activities which accomplish any of the activities specified in section 501(c)(3). An organization will not be so regarded if more than an insubstantial part of its activities is not in furtherance of an exempt purpose.

Section 1.501(c)(3)-1(c)(3) of the income tax regulations state that an organization is an action organization if a substantial part of its activities is attempting to influence legislation. An organization will be regarded as attempting to influence legislation if the organization contacts, or urges the public to contact, members of a legislative body for the purpose of proposing, supporting, or opposing legislation, or advocating the adoption or rejection of legislation.

An organization is an action organization if it has the following two characteristics: Its main or primary objective or objectives may be attained only by legislation or defeat of a proposed legislation and it advocates or campaigns for the attainment of such primary objective as distinguished from engaging in nonpartisan analysis, study or research and making the results therefrom available to the public.

Regulations section 1.501(c)(3)-11(d)(1)(ii) specifies that an organization is not organized or operated exclusively for an exempt purpose unless it serves public rather than private interests.

Our review of the application you submitted indicates that you do not meet either the organizational or operational tests required for your organization to be recognized as tax exempt under section 501(c)(3). You fail to meet the organizational test since your purposes are broader than those specified in section 501(c)(3). You also fail to meet the operational test required for exemption, because the recruitment of members, sponsoring ethnic dinners and dances to bring [REDACTED] families together are not activities which are exclusively educational as described in section 501(c)(3). In addition, your expected support of legislation that would increase quotas of Irish people to immigrate to the United States and your intention to promote congressional attention on the problems in Ireland indicate that you are an "action" organization within the meaning of section 501(c)(3) and therefore disqualify your organization from meeting the operational test. Your activities primarily serve the interests of your members rather than public interests.

Based on the information submitted, we have determined that you are not entitled to exemption under section 501(c)(3) and are a taxable entity. You are required to file Federal income tax returns on Form 1120.

Contributions to your organization are not deductible under section 170 of the Code.

If you do not accept our findings, we recommend that you request a conference with a member of our Regional Office of Appeals. Your request for a conference should include a written appeal giving the facts, law, and any other information to support your position as explained in the enclosed Publication 892. You will then be contacted to arrange a date for a conference. The conference may be held at the Regional Office, or if you request, at any mutually convenient District office. If we do not hear from you within 30 days from the date of this letter, this determination will become final and a copy of this letter will be sent to the appropriate State officials in accordance with section 6104(c) of the Internal Revenue Code.

[REDACTED]

If you do not protest this proposed determination in a timely manner, it will be considered by the Internal Revenue Service as a failure to exhaust available administrative remedies. Section 7428(b)(2) of the Code states, in part, that "A declaratory judgment or decree under this section shall not be issued in any proceeding unless the Tax Court, the Court of Claims or the district court of the United States for the District of Columbia determines that the organization involved has exhausted all administrative remedies available to it within the Internal Revenue Service."

Sincerely yours,

[REDACTED]
District Director

Enclosure: Publication 892

cc: State Attorney General [REDACTED]